

# **Exhibit 4**

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UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK  
MASTER DOCKET 18-MD-2865 (LAK)  
CASE NO. 18-CV-09797

\_\_\_\_\_)  
IN RE: )  
\_\_\_\_\_)  
CUSTOMS AND TAX ADMINISTRATION OF )  
THE KINGDOM OF DENMARK )  
(SKATTEFORVALTNINGEN) TAX REFUND )  
SCHEME LITIGATION )  
\_\_\_\_\_)

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REMOTE VTC VIDEOTAPED DEPOSITION UNDER ORAL  
EXAMINATION OF  
CHRISTIAN EKSTRAND – VOLUME II  
DATE: May 7, 2021

REPORTED BY: CHARLENE FRIEDMAN, CCR, RPR, CRR

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1 VIDEO OPERATOR: We are now on  
2 record. This is the continued remote video  
3 deposition of Christian Ekstrand.

4 Today is Friday, May 7, 2020. The  
5 time is now 6:01 a.m. New York time.

6 We are here in the matter of In Re  
7 Custom and Tax Administration Kingdom of  
8 Denmark et al. All counsel have been noted  
9 on record.

10 My name is Jose Rivera, remote  
11 video technician on behalf of Gregory Edwards  
12 LLC. At this time, will the reporter,  
13 Charlene Friedman, on behalf of Gregory  
14 Edwards LLC, please re-swear in the  
15 interpreter and the witness.

16

17 I N G D R G R E G E R S E N,

18 Called as the official interpreter in  
19 this action, was duly sworn to faithfully translate  
20 the questions to the witness from English to  
21 Danish, and the answers from Danish to English.

22

23 C H R I S T I A N E K S T R A N D,

24 called as a witness, having been first duly  
25 sworn according to law, testifies as follows:

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1 case altogether, starting up a case.

2 Q Do you -- at this point in time, do  
3 you have any understanding of where within  
4 SKAT the dividend withholding tax processing  
5 unit lies?

6 MR. WEINSTEIN: Objection to form.

7 A No, at the time, I didn't know  
8 precisely which department holds dividend  
9 withholding tax reclaims.

10 Q And at some point did you learn it  
11 was Accounting 2?

12 A Yes. In connection with my  
13 investigation, I found out how this is  
14 processed. And we have a list of tasks for  
15 that purpose where you can look at the tasks,  
16 the handle in the Tax Administration, all  
17 together.

18 I do that and I find a person's  
19 name, Sven Neilsen. So I sent him an e-mail  
20 and tell him that I need some information.

21 Q Do you recall when you e-mailed  
22 Sven Neilsen?

23 A I'm not quite certain, but I think  
24 it's the 24th June.

25 Q Okay. What steps do you take, if

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1 you to Sven Neilsen at the bottom.

2 Do you see that?

3 A Yes.

4 Q And so, on June 24, 2015, you asked  
5 him for information about procedure for  
6 payment, document requirements, and so on.

7 Do you see that?

8 A Yes.

9 Q What did you learn between June  
10 17th and June 24th that led you to make the  
11 specific request for procedures for payment  
12 and documentation requirements?

13 A Well, I find out nothing -- I  
14 couldn't find any documents or records, so we  
15 reached out to the department involved or the  
16 unit involved.

17 Q Had you asked anyone between the  
18 17th and the 24th for information about the  
19 specific companies mentioned in Mr. Amstrup's  
20 e-mail?

21 A No, I didn't ask anybody, but I was  
22 doing my own investigations to verify the  
23 information.

24 Q And they turned up no information,  
25 correct?

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1           A    Yeah, that's correct. I couldn't  
2   find any.

3           Q    It appears that Mr. Nielsen doesn't  
4   respond to your e-mail or hasn't responded to  
5   your e-mail by July 31st.

6                   Is that right?

7           A    Yes, that's correct.

8           Q    Does anything happen in the  
9   investigation between June 24th and  
10   July 31st?

11          A    I tried to contact him a couple of  
12   times on the phone, as far as I remember, and  
13   leave messages for him asking him to call me  
14   back, but he didn't.

15                  And as far as I remember, it's  
16   during the summer vacation period.

17          Q    So apart from repeatedly trying to  
18   contact Sven Neilsen, do you do anything with  
19   respect to this investigation between June  
20   24th and July 31st?

21          A    Not as far as I remember.

22          Q    Are you aware of anything anyone  
23   else did between June 24th and July 31st with  
24   respect to this investigation?

25          A    No.

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1 Q If you turn to Exhibit 3066?

2 (Above-mentioned document marked  
3 for Identification.)

4 Q This looks like a calendar invite  
5 from August 3, 2015 from Dorthe Pannerup  
6 Madsen.

7 Do you see that?

8 A Yes, that's correct.

9 Q Prior to this communication from  
10 Ms. Madsen, had you spoken with her about  
11 this case?

12 A Yes, I did talk to her before  
13 the -- this calendar invitation.

14 Q When did you talk to her? Oh, I  
15 apologize. Please go ahead.

16 A As I cannot get hold of Sven and I  
17 cannot get any answers from the unit, the  
18 next step is to contact or approach their  
19 department manager.

20 Q And so did you do that between  
21 July 31st when we saw the last e-mail to Sven  
22 and August 3rd?

23 A At least that's what I remember,  
24 yes. But there are timelines in the case  
25 where it can be looked up exactly what dates

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1       were involved.

2           Q     Is there any reason you didn't  
3       contact Ms. Madsen sooner?

4           A     Normally, the employees contact  
5       people at their own level and don't  
6       communicate that up to the superiors. But  
7       unless I can't get hold of the employee or  
8       can't get information, my only solution is to  
9       contact the superior.

10          Q     CC'd on this e-mail is a woman  
11       named Jeanette Neilsen.

12               Who is she?

13          A     As far as I remember, Jeanette  
14       Neilsen was, at the time, the process owner  
15       at the time, and she was invited to the  
16       meeting by Dorthe Pannerup.

17          Q     What process did she own?

18          A     Dividend tax.

19               MR. WEINSTEIN: Alan, whenever it's  
20       convenient, Madam Interpreter has asked for a  
21       break.

22               MR. SCHOENFELD: Sure. Why don't  
23       we take a break now?

24               VIDEO OPERATOR: Stand by. The  
25       time is 7:00 a.m. New York time and we're



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1 process.

2 Q So we talked earlier this morning  
3 about the series of events in the summer of  
4 2015 where you learned about allegations that  
5 a fraud was being perpetrated on SKAT.

6 A Correct.

7 Q And so, I think where we left  
8 things was at the August 6, 2015 meeting that  
9 Dorthe Pannerup convened.

10 Can you explain to me what happened  
11 after that meeting with respect to the  
12 decision to stop paying reclaims?

13 A No, I can't explain because that  
14 process was out of my hands. This was solely  
15 a process handled by Dorthe.

16 My focus was on the -- was on the  
17 fraud perpetrated.

18 Q So explain to me how you began to  
19 investigate the fraud?

20 A So, after the meeting, I went with  
21 Sven Neilsen to his office. I asked him to  
22 show me system 3S.

23 I asked him to check -- make some  
24 random pension plan names that I had brought  
25 with me. And we discovered hits for these

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1 companies, that payments had been made to  
2 these companies.

3 I asked him to find the relevant  
4 applications. And that way, we could work  
5 our way to locating a substantial number of  
6 applications that had been made in connection  
7 with the company in question.

8 And then a more extensive  
9 verification process began, because by that  
10 time, we had a list of -- as far as I  
11 remember, 180 names, and lists we had  
12 received from the U.K. authorities.

13 And so we did various searches with  
14 these -- on these names and found various  
15 material pertaining to them, in order  
16 to -- in order to calculate the amount that  
17 we had paid out to these various pension  
18 plans.

19 Q Did you make any factual  
20 determinations as to how these pension plans  
21 had perpetrated the fraud on SKAT?

22 A So, no. What this was about was  
23 establishing the amount in total that had  
24 been paid out, and to collect the relevant  
25 material supporting this, and send everything